

UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA  
DURHAM DIVISION

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In Re:

**Heather McVicker**

Case No. 10-82277

Chapter 13

Social Security No. xxx-xx-3634

Address: 302 N. Eses Drive, Chapel Hill, NC 27514-

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Debtor

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**OBJECTION TO CLAIM**

**NOW COMES** the Debtor above-named, through counsel, pursuant to 11 U.S.C. §502 and Bankruptcy Rule 3007, who respectfully objects to the proof of claim filed by the creditor INTERNAL REVENUE SERVICES and dated February 7, 2011, for the following reasons:

The 2006 taxes, being due more than 3 years pre-petition and not being assessed within 240 days pre-petition, are not a priority debt under either 11 U.S.C. Section 507(a)(8)(A)(i) or (ii).

**WHEREFORE**, the Debtor prays that the Court enter an Order determining the claim to be totally "unsecured" .

Dated: March 15, 2011

**LAW OFFICES OF JOHN T. ORCUTT, P.C.**

/s/ Koury Hicks

Koury Hicks

N.C. State Bar No. 36204

6616-203 Six Forks Road

Raleigh, N.C. 27615

(919) 847-9750

claimomd.wpt (rev. 9/28/10)

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**CERTIFICATE OF SERVICE**

I, Renee Nolte, certify under penalty of perjury that I am, and at all times hereinafter mentioned was, more than eighteen (18) years of age and that on March 15, 2011. I served copies of the foregoing **OBJECTION TO CLAIM** electronically or, when unable, by regular first-class U.S. mail, addressed to the following parties:

INTERNAL REVENUE SERVICES

**Attn: Managing Agent**

Post Office Box 7346

Philadelphia, PA 19101-

U.S. Bankruptcy Administrator

Richard M. Hutson, II

Chapter 13 Trustee

/s Renee Nolte

Renee Nolte